

CONISTON COMMUNITY ASSOCIATION

England & Wales · Charity number 1036917

Details

Status Registered

Legal form Other

Registered 1994-04-26

Register [View on the Charity Commission register](#)

Contact

Address Mrs Lucy Margaret Hamid
The Parade
Coniston Road
Patchway
Bristol
BS34 5LP

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Website www.conistoncommunitycentre.org.uk

Activities

Objects: 1) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF PATCHWAY AND THE NEIGHBOURHOOD WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS. 2) TO ESTABLISH, OR SECURE THE ESTABLISHMENT OF, A COMMUNITY CENTRE AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN COOPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THESE OBJECTS.

Activities: 1) To promote the benefit of the inhabitants of Patchway without discrimination by associating together the inhabitants and local organisations in a common effort to advance education, and to provide facilities for recreation and leisure-time with the object of improving the conditions of life for the said inhabitants. 2) To maintain and manage a Community Centre in furtherance of these objects.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** IN PRACTICE PATCHWAY AND THE NEIGHBOURHOOD
- South Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£185,588	£166,989	-	-
2024-03-31	£184,121	£168,434	-	-
2023-03-31	£149,805	£145,841	-	-
2022-03-31	£150,553	£144,684	-	-
2021-03-31	£101,087	£105,756	-	-

Trustees

Name	Role	Appointed
KEITH WALKER	Chair	2022-06-22
David Sully		2016-06-29
Dr Sudhanshu Mardikar		2026-01-22
Evelyn Isabel Ann Orpen		2022-06-22
LUCY MARGARET HAMID		
WINIFRED MARY WILLIAMS		2014-02-27

CONISTON COMMUNITY ASSOCIATION

England & Wales - Charity number 1036917

Accounts

CHARITY REGISTRATION NUMBER: 1036917

Coniston Community Association (Registered with the
Charity Commission as a Charitable Incorporated
Organisation)

Unaudited Financial Statements
31 March 2025

CHARLTON BAKER (BRISTOL) LTP

Chartered Accountants

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

61 Macrae Road, Ham Green, Bristol

BS20 ODD

Financial Statements

Year ended 31 March 2025

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Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Charity registration number 1036917

Principal office The Parade

Coniston Road

Patchway

Bristol

BS34 5LP

The trustees Mrs L M Hamid

Mr D sully

Mrs W Williams

Mrs E. orpen

Mr K. Walker

Independent examiner Mr P Cridland FCA

61 Macrae Road, Ham Green, Bristol

BS20 ODD

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Trustees' Annual Report

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(continued)

Year ended 31 March 2025

Structure, governance and management

The Charity was registered with the Charity Commission in 1994 and it is governed by 5 elected Trustees. The Chairman with effect from the 2023 Annual Meeting was Keith Walker and the other trustees were: Lucy Hamid, Evelyn Orpen, David Sully and Winifred Williams. The trustees have undertaken external training covering all aspects of their work in managing the charity and the Community Centre and meet monthly. At the annual meeting in 2020, the charity became a Charitable Incorporated Organisation, the members of which are the trustees.

The trustees ensure that the facilities in the building are maintained and improved to suit the requirements of the users and to attract new groups.

New trustees are appointed by the Board of Trustees. When recruiting new trustees, the board looks for individuals with skills and experience which are of value to the Trust and which are not represented by existing trustees. New trustees are provided with a pack of information including recent accounts, a copy of the Trust Deed and information regarding finances, governance and charitable objectives including minutes of the previous trustees' meeting.

Objectives and activities

The aims of the charity are to promote the benefit of the inhabitants of Patchway and the neighbourhood without distinction of sex, sexual orientation, nationality, age, disability, race or of political, religious or other opinions; to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation; and to maintain and manage Coniston Community Centre in furtherance of these aims.

The Association arranges a varied programme of events through working with other groups and organisations and publicises these on its website and through local posters and leaflets.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives.

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Trustees' Annual Report

Achievements and performance

Due to financial restraints, the Trustees have taken the decision not to employ a full-time manager to carry out the aims and objectives listed above. These duties are carried out voluntarily by Trustees. The Trustees continued to employ a café manager/chef and other sessional workers as well as caretaking and cleaning staff. The Trustees support and guide the staff in the performance of their duties and are always looking for new ways to provide a variety of activities which will attract more residents to use the Centre.

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Year ended 31 March 2025

Financial review

During this financial year, the Association has increased tenancy of the offices on the second floor and gained more hirers for the community rooms on the first and ground floors, including a day nursery. The rent is used to maintain the building and pay for the staff to operate it. This year the income and expenditure for the operation of the building is shown as unrestricted but income and expenditure which is exclusively for particular groups which are part of the Association are shown as restricted. This relates to the groups using the centre but funded separately. The funds carried forward at the end of the financial year not relating to other groups were E23,421.

The Association has continued to run the community café, named Coniston Café. The café provides an essential part of our service to the community of Patchway and is run with a team of volunteers, helping the manager/chef and is supported by Fare Share donations of food. The café also operates a Community Larder and Fridge which is available to residents to collect items of donated food. This year, with outside grant-funding, the Association has set up a social group for older, isolated residents, many of whom require the use of community transport to access the sessions. This has proved a valuable community service and is running well, organised by volunteers.

The trustees have been reviewing expenditure as well as applying for additional funding, although now that the building is over 20 years old, increased maintenance costs are inevitable.

Reserves policy

The charity's free reserves are represented by the unrestricted funds not committed or invested in tangible fixed assets.

Given the nature of the Trust's funding being mainly by grants and investment income, the trustees believe that the Trust's free reserves should be around six months' of the resources expended, but it has

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

not been possible to allocate these funds in this financial year. The trustees will work hard to improve the financial position in the forthcoming year.

The trustees' annual report was approved on 22 January 2026 and signed on behalf of the board of trustees by:



Mr K. Walker
Trustee

Independent Examiner's Report to the Trustees of Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation) ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section of the Act.

Independent examiner's statement

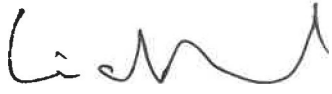
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Trustees' Annual Report

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr P Cridland FCA
Independent Examiner

61 Macrae Road, Ham Green, Bristol
BS20 ODD

22 January 2026

Coniston Community Association (Registered with the Charity
Commission as a Charitable Incorporated Organisation)

Financial

31 March

	19,565	166,989	168,434	
	34,775	185,588	184,121	
	19,565	166,989	168,434	
	15,210	18,599	15,687	
	15,927	18,599	15,687	
	4,771	25,520	9,833	
	717			
	20,698	44,119	25,520	
	recognised in the year.			
		2025		2024
	Unrestricted	Restricted		
		funds	Total funds	Total funds
			9,347	26,687
			–	52,777
		34,775	35,082	12,450
			–	92,190
			funds	
	Statement of		Activities	
	Year ended		2025	
	Note			
	Income and endowments			
	Donations and legacies			4
	9,347			
	Total income			150
	Expenditure			

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements

Year ended 31 March 2025

Expenditure on charitable activities	8,9	147
Charitable activities 5 55,375 Other trading activities 6 307 Investment income 7 85,784		
Total expenditure		<u>147</u>
Transfers between funds		<u>0</u>
Net movement in funds		<u>2</u>
Reconciliation of funds		
Total funds brought forward		20
Net income		<u>3</u>
Total funds carried forward		<u>23</u>

The statement of financial activities includes all gains and All income and expenditure derive from continuing activities.

Coniston Community Association (Registered with the Charity
Commission as a Charitable Incorporated Organisation)

Financial

The notes on pages
7 to 16 form part
of these financial
statements.

Statement of Position
31 March 2025

Fixed assets

Tangible fixed assets

Current assets

Cash at bank and in hand

Creditors: amounts falling due within one year

Net current assets

22,815

Total assets less current liabilities

25,520

Funds of the charity

Restricted funds

Unrestricted funds

Total charity funds

44,119

Coniston Community Association (Registered with the Charity
Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements

Year ended 31 March 2025

These financial statements were approved by the board of trustees and authorised for issue on 22 December 2025, and are signed on behalf of the board by:

Mr K. Walker
Trustee

The notes on pages 7 to 16
form part of these financial
statements.

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Financial

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Parade, Coniston Road, Patchway, Bristol, BS34 SLP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements

Year ended 31 March 2025

value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

Following discussions with the local authority and voluntary groups along with the successful application for a grant for restructuring to divide two of the offices, the charity has now achieved 100% occupancy of the offices on the second floor. The income from this allows the trustees to be confident that the organisation is a going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. We confirm that there are no critical

Coniston Community Association (Registered with the Charity
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Financial

judgements or estimates to
note.

Fund accounting

Unrestricted funds are
donations and other incoming
resources receivable or
generated for the objects of the
charity without further
specified purposes and are
available as general funds.

Restricted funds are to be used
for specific purposes as laid
down by the donor.
Expenditure which meets these
criteria is charged to the fund,
together with a fair allocation
of support costs.

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements

Year ended 31 March 2025

3. Accounting policies (continued)

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

■ expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

■ expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

■ other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements (continued)

Year ended 31 March 2025

(continued)

3. Accounting policies (continued)

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	33% reducing balance
Equipment	20% reducing balance

4. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2025
Donations			
Donations	982		982
Gifts			
Gifts			
Grants			
Patchway Town Council	5,300		5,300
South Glos Council	1,500		1,500
NHS BNSSG	1,065		1,065
Neighbourly - Cafe'	500		500
Quartet Foundation			
St Monica Trust			
John Lewis PLC			
	<u>9,347</u>		9,347
	Unrestricted Funds	Restricted Funds	Total Funds 2024
Donations			
Donations	522		522
Gifts			

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements

Year ended 31 March 2025

Gifts	4,000	4,000
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4. Donations and legacies (continued)

	Unrestricted Funds	Restricted Funds	Total Funds 2024
Grants			
Patchway Town Council		200	200
South Glos Council	7,450		7,450
NHS BNSSG			
Neighbourly - Cafe'	500		500
Quartet Foundation	9,535		9,535
St Monica Trust	3,480		3,480
John Lewis PLC	1,000		1,000
	<u>26,487</u>	<u>200</u>	<u>26,687</u>

5. Charitable activities

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
Cafe income	<u>55,375</u>	<u>55,375</u>	<u>52,779</u>	<u>52,779</u>

The Association runs the café. Income and expenses of the café were as follows;

	2025	2024
Income		
Cafe sales and donations	55,375	52,779
Expenses		
Wages	(26,922)	(26,550)
Supplies	(16,259)	(23,143)

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements (continued)

Year ended 31 March 2025

	<u> </u>	<u> </u>
(Deficit)/Surplus for the year	<u>12,194</u>	<u>3,086</u>

6. Other trading activities

	Unrestricted Funds	Restricted Funds	Total Funds 2025
Fundraising events	307		307
Income from activities	–	34,775	34,775
		<u> </u>	<u> </u>
	307	<u>34,775</u>	<u>35,082</u>

Coniston Community Association (Registered with the
Charity

Commission as a Charitable Incorporated
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Notes to the Financial Statements
(continued)

Year ended 31 March 2025

6. Other trading activities (continued)

	Unrestricted Funds	Restricted Funds	Total Funds 2024
Fundraising events	401		401
Income from activities	—	12,056	12,056
	<u>401</u>	<u>12,056</u>	<u>12,457</u>

7. Investment income

	Unrestricted Funds E	Total Funds 2025	Unrestricted Funds	Total Funds 2024
Rent and subscriptions	85,707	85,707	92,198	92,198
Bank interest receivable	<u>77</u>	<u>77</u>	<u>—</u>	<u>—</u>
	85,784	85,784		
85,784				92,198
92,198				

Coniston Community Association (Registered with the
Charity Commission as a Charitable Incorporated
Organisation)

Notes to the Financial Statements

(continued)

Year ended 31 March 2025

8. Expenditure on charitable activities by fund
type

	Unrestricted Funds	Restricted Funds	Total Funds 2025
Rent, rates and water	2,079	—	2,079
Depreciation	1,579	—	1,579
Café supplies and sundries	26,922	—	26,922
Activities expenditure	451	10,514	10,965
Maintenance	27,582	—	27,582
Wages, Salaries and NI	60,283	9,051	69,334
Light and heat	15,106	—	15,106
Telephone and internet	4,533	—	4,533
Printing, postage and stationery	80	—	80
Sundries	1,180	—	1,180
Support costs	7,629	—	7,629
	<u>147,424</u>	<u>19,565</u>	166,989

	Unrestricted Funds	Restricted Funds	Total Funds 2024
Rent, rates and water	1,576	—	1,576
Depreciation	1,335	—	1,335
Café supplies and sundries	23,143	—	23,143
Activities expenditure	680	6,730	7,410
Maintenance	33,988	—	33,988
Wages, Salaries and NI	56,086	9,436	65,522
Light and heat	23,033	—	23,033
Telephone and internet	2,683	—	2,683
Printing, postage and stationery	422	—	422
Sundries	1,517	—	1,517
Support costs	7,805	—	7,805
	<u>152,268</u>	<u>16,166</u>	168,434

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements

(continued)

Year ended 31 March 2025

9. Expenditure on charitable activities by activity type

	Activities undertaken		Total funds 2025	Total fund 2024
	directly	Support costs		
Rent, rates and water	2,079	–	2,079	1,576
Depreciation	1,579	–	1,579	1,335
Café supplies and sundries	26,922	–	26,922	23,143
Activities expenditure	10,965	–	10,965	7,410
Maintenance	27,582	–	27,582	33,988
Wages, Salaries and NI	69,334	–	69,334	65,522
Light and heat	15,106	–	15,106	23,033
Telephone and internet	4,533	–	4,533	2,683
Printing, postage and stationery	80	–	80	422
Sundries	1,180	–	1,180	1,517
Governance costs	–	7,629	7,629	7,805
	<u>159,360</u>			
7,629	159,360			
168,434	<u><u>166,989</u></u>			

10. Net income

Net income is stated after charging/(crediting):

	2025	2024
Depreciation of tangible fixed assets	1,579	1,335

11. Independent examination fees

	2025	2024
Fees payable to the independent examiner for:		E

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements

(continued)

Year ended 31 March 2025

Independent examination of the financial statements	1,830	2,290
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12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025
2024	

Wages and salaries	69,334	65,522
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Included in staff costs above are pension costs in respect of defined contribution pension plans of E970 (2024 - ±807).

The average head count of employees during the year was 9 (2024: 10).

No employee received employee benefits of more than €60,000 during the year (2024: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was E— (2024:E3,675).

13. Trustee remuneration and expenses

No member of the committee received remuneration during the year either directly or indirectly.

No member of the committee was reimbursed for expenses during the year.

14. Tangible fixed assets

Fixtures and

Coniston Community Association (Registered with the
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Notes to the Financial Statements
(continued)

Year ended 31 March 2025

	fittings	Equipment	Total
Cost			
At 1 April 2024	4,684	27,061	31,745
Additions		2,053	2,053
	<hr/>	<hr/>	
At 31 March 2025	4,684	29,114	33,798
Depreciation			
At 1 2024	4,619	24,421	29,040
Charge for the year	14	1,565	1,579
	<hr/>	<hr/>	
At 31 March 2025	4,633	25,986	30,619
Carrying amount			
At 31 March 2025	51	3,128	3,179
At 31 March 2024	65	2,640	2,705

15. Creditors: amounts falling due within one year

	2025	2024
Social security and other taxes	1,929	984
Professional fees	1,600	1,601
	3,529	2,585

Analysis of charitable funds

Unrestricted funds

16.	1 April 2024	Income	Expenditure	Transfers	31 March 2025
General funds	20,749	150,813	(147,424)	(717)	23,421
	1 April 2023	Income	Expenditure	Transfers	31 March 2024
General funds	3,070	171,865	(152,268)	(1,918)	20,749

Coniston Community Association (Registered with the
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Notes to the Financial Statements
(continued)

Year ended 31 March 2025

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements (continued)

Year ended 31 March 2025

16. Analysis of charitable funds (continued)

Restricted funds

1 April 2024	Income	Expenditure	Transfers	25	31 March 20
Friendship Group	5,073	473	(3,150)	2,396	-
Centre	8,334	(9,051)	717		
Watercolour Group	2,834	1,847	(2,340)	2,341	-
L.G.B.T					
Stay & Play	682	2,451	(1,622)	1,511	-
Coniston Connect	6,221	-	(2,454)	3,767	-
Food Project	11,631	-	(948)	10,683	-
	34,775	(19,565)	<u>717</u>	<u>20,698</u>	<u> </u>
	12,256	(16,166)			
					4,771
					24
					Transfers
Friendship Group		1,695			473
Link Centre				2,090	
Watercolour Group		2,273			1,847
L.G.B.T		172			(172)
Stay & Play		2,623			2,451
			<u> </u>	<u> </u>	
					4

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements (continued)

Coniston Connect Food
Project

	6,763		1,918	
		31 March 20	1 April 2023	
		Income	Expenditure	
		3,168	(4,390)	
--		6,636	(8,726)	
		1,914	(2,340)	--
		538	(710)	--

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements (continued)

Year ended 31 March 2025

17. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2025
Tangible fixed assets	3,179		3,179
Current assets	23,771	20,698	44,469
Creditors less than 1 year	<u>(3,529)</u>	<u> </u>	<u>(3,529)</u>
Net assets	<u>23,421</u>	<u>20,698</u>	<u>44,119</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
Tangible fixed assets	2,705		2,705
Current assets	20,629	4,771	25,400
Creditors less than 1 year	<u>(2,585)</u>	<u> </u>	<u>(2,585)</u>
Net assets	<u>20,749</u>	<u>4,771</u>	<u>25,520</u>

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements (continued)

18. Registering as a charitable incorporated organisation

On 28 October 2020 the unincorporated association (charity registration number 1036917) became registered as a Charitable Incorporated Organisation, the members of which are the trustees.

19. Related parties

Coniston Community Association rent the building in which they reside (The Parade, Coniston Road, Patchway) for a peppercorn rent of £1 from Patchway Town Council.

CONISTON COMMUNITY ASSOCIATION

England & Wales - Charity number 1036917

Accounts

CHARITY REGISTRATION NUMBER: 1036917

Coniston Community Association (Registered with the
Charity Commission as a Charitable Incorporated
Organisation)

Unaudited Financial Statements
31 March 2024

CHARLTON BAKER (BRISTOL) LTD

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Chartered Accountants
61 Macrae Road, Ham Green, Bristol
BS20 ODD

Financial Statements

Year ended 31 March 2024

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Trustees' annual report	1
Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)	
Charity registration number	1036917
Principal office	The Parade Coniston Road Patchway Bristol BS34 5LP
The trustees	Mr L Gray (Retired 30 November 2023) Mrs L M Hamid Mrs E. Orpen Mr D Sully Mrs W Williams Mr K. Walker
Independent examiner	Mr P Cridland FCA Macrae Road, Ham Green, Bristol BS20 ODD
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
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1

Trustees' Annual Report

Year ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Trustees' Annual Report (continued) Year ended 31 March 2024

Structure, governance and management

The Charity was registered with the Charity Commission in 1994 and it is governed by 6 elected Trustees. During the year, some trustees have resigned, and others have been elected. The Chairman with effect from the 2023 Annual Meeting was Keith Walker and the other trustees at the start of April 2023 were: Lewis Gray, Lucy Hamid, Evelyn Orpen, David Sully and Winifred Williams. The trustees have undertaken external training covering all aspects of their work in managing the charity and the Community Centre and meet monthly. At the annual meeting in 2020, the charity became a Charitable Incorporated Organisation, the members of which are the trustees.

The trustees ensure that the facilities in the building are maintained and improved to suit the requirements of the users and to attract new groups.

New trustees are appointed by the Board of Trustees. When recruiting new trustees, the board looks for individuals with skills and experience which are of value to the Trust and which are not represented by existing trustees. New trustees are provided with a pack of information including recent accounts, a copy of the Trust Deed and information regarding finances, governance and charitable objectives including minutes of the previous trustees' meeting.

The trustees are very sorry to report that Lewis Gray, our long-time Chairman, died in November 2023.

Objectives and activities

The aims of the charity are to promote the benefit of the inhabitants of Patchway and the neighbourhood without distinction of sex, sexual orientation, nationality, age, disability, race or of political, religious or other opinions.

The Association arranges a varied programme of events through working with other groups and organisations and publicises these on its website and through local posters and leaflets.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives.

Achievements and performance

Due to financial restraints, the Trustees have taken the decision not to employ a full-time manager to carry out the aims and objectives listed above. These duties would be carried out voluntarily by Trustees. The Trustees continued to employ a café manager/chef and other sessional workers as well as caretaking and cleaning staff. The Trustees support and guide the staff in the performance of their duties and are always looking for new ways to provide a variety of activities which will attract more residents to use the Centre.

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Coniston Community Association Commission as a Charitable Incorporated Organisation) Trustees' Annual Report (continued) Year ended 31 March 2024

Financial review

During this financial year, the Association has increased tenancy of the offices on the second floor and gained more hirers for the community rooms on the first and ground floors, including a day nursery. The rent is used to maintain the building and pay for the staff to operate it. This year the income and expenditure for the operation of the building is shown as unrestricted but income and expenditure which is exclusively for particular groups which are members of the Association are shown as as restricted. This relates to the groups using the centre but funded separately. The funds carried forward at the end of the financial year not relating to other groups were E20,749.

The Association has continued to run the community café, named Coniston Café. The café provides an essential part of our service to the community of Patchway and is run with a team of volunteers, helping the manager/chef and is supported by Fare Share donations of food. The café also operates a Community Larder and Fridge which is available to residents to collect items of donated food.

The impact of the pandemic on the Association's income has continued during the period under review. The trustees hope to be able to rebuild its customer base in the next financial year and have been reviewing expenditure as well as applying for additional funding.

Reserves policy

The charity's free reserves are represented by the unrestricted funds not committed or invested in tangible fixed assets.

Given the nature of the Trust's funding being mainly by grants and investment income, the trustees believe that the Trust's free reserves should be around six months' of the resources expended, but it has not been possible to allocate these funds in this financial year. The trustees will work hard to improve the financial position in the forthcoming year.

The trustees' annual report was approved on 23 January 2025 and signed on behalf of the board of trustees by:

Mr K. Walker
Trustee



4

Coniston Community Association
Commission as a Charitable Incorporated Organisation)
Independent Examiner's Report to the Trustees of Coniston Community
Association (Registered with the Charity Commission as a Charitable
Incorporated Organisation)
Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation) ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr P Cridland FCA
Independent Examiner

61 Macrae Road, Ham Green, Bristol
BS20 ODD

23 January 2025

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Financial

31 March

Statement of Activities Year ended 2024

	Note	Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
Income and endowments					
Donations and legacies	4	26,487	200	26,687	11
Charitable activities	5	52,779		52,779	54,963
Other trading activities	6	401	12,056	12,457	14,568
Investment income	7	92,198		92,198	69,091
Total income		171,865	12,256	184,121	149,805
Expenditure					
Expenditure on charitable activities	8,9	152,268	16,166	168,434	145,841
Total expenditure		152,268	16,166	168,434	145,841
Net income		19,597	(3,910)	15,687	3,964
Transfers between funds		(1,918)	1,918		
Net movement in funds		17,679	(1,992)	15,687	3,964
Reconciliation of funds					
Total funds brought forward		3,070	6,763	9,833	5,869
Total funds carried forward		20,749	4,771	25,520	9,833

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 16 form part of these financial statements.

Coniston Community Association

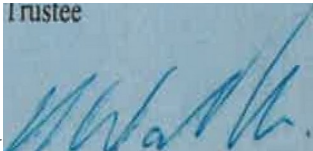
Commission as a Charitable Incorporated Organisation)

Statement of Financial Position

31 March 2024

	Note	2024 £	2023
Fixed assets			
Tangible fixed assets	14	2,705	4,040
Current assets			
Debtors	15	—	7,411
Cash at bank and in hand		25,400	10,482
		25,400	17,893
Creditors: amounts falling due within one year	16	2,585	12,100
Net current assets		22,815	5,793
Total assets less current liabilities		25,520	9,833
Funds of the charity			
Restricted funds		4,771	6,763
Unrestricted funds		20,749	3,070
Total charity funds	17	25,520	9,833

These financial statements were approved by the board of trustees and authorised for issue on 23 January 2025, and are signed on behalf of the board by:

Trustee


Mr K. Walker

Trustee

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements

Year ended 31 March 2024

The notes on pages 7 to 16 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Parade, Coniston Road, Patchway, Bristol, BS34 SLP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

Following discussions with the local authority and voluntary groups along with the successful application for a grant for restructuring to divide two of the offices, the charity has now achieved 100% occupancy of the offices on the second floor. The income from this allows the trustees to be confident that the organisation is a going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. We confirm that there are no critical judgements or estimates to note.

Fund accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purposes and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of support costs.

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements (continued)

Year ended 31 March 2024

3. Accounting policies (continued)

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

■ expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

■ expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

■ other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements

Year ended 31 March 2024

Tangible assets

All fixed assets are initially recorded at cost.

(continued)

3. Accounting policies (continued)

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	33% reducing balance
Equipment	20% reducing balance

4. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2024
Donations			
Donations	522		522
Gifts			
Gifts	4,000		4,000
Grants			
Patchway Town Council		200	200
South Glos Council	7,450		7,450
West of England Westport Almondsbury Charity			
Neighbourly - Cafe'	500		500
Quartet Foundation	9,535		9,535
St Monica Trust	3,480		3,480
John Lewis PLC	1,000		1,000
	<u>26,487</u>	<u>200</u>	<u>26,687</u>

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements (continued)

~~Year ended 31 March 2024~~

	Unrestricted Funds	Restricted Funds	Total Funds 2023
Donations			
Donations	625		625
Gifts			
Gifts			

4. Donations and legacies (continued)

	Unrestricted Funds	Restricted Funds	Total Funds 2023
Grants			
Patchway Town Council			
South Glos Council		2,998	2,998
West of England Westport		3,730	3,730
Almondsbury Charity	1,200		1,200
Neighbourly - Cafe'			
Quartet Foundation		2,630	2,630
St Monica Trust			
John Lewis PLC			
	<u>1,825</u>	<u>9,358</u>	<u>11,183</u>

5. Charitable activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
Cafe income	<u>52,779</u>	<u>52,779</u>	<u>54,963</u>	<u>54,963</u>

The Association runs the café. Income and expenses of the café were as follows;

	2024	2023
Income		
	<u>=====</u>	<u>=====</u>

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements

Year ended 31 March 2024

Cafe sales and donations	52,779	54,963
Expenses		
Wages	(26,550)	(24,629)
Supplies	<u>(23,143)</u>	<u>(22,058)</u>
(Deficit)/Surplus for the year	<u>3,086</u>	<u>8,276</u>

6. Other trading activities

	Unrestricted Funds	Restricted Funds	Total Funds 2024
Fundraising events	401		401
Other income			
Income from activities	–	<u>12,056</u>	<u>12,056</u>
	401	12,056	12,457

Coniston Community Association (Registered with the Charity
Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements (continued)

Year ended 31 March 2024

6. Other trading activities (condnued)

	Unrestricted Funds	Restricted Funds	Total Funds 2023
Fundraising events	62		62
Other income	281		281
Income from activities	3,184	<u>11,040</u>	<u>14,225</u>
	3,527	11,040	14,568

7. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
Rent and subscriptions	92,198	92,198	69,091	69,091

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements (continued)

Year ended 31 March 2024

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2024
Rent, rates and water	1,576	—	1,576
Depreciation	1,335	—	1,335
Café supplies and sundries	23,143	—	23,143
Activities expenditure	680	6,730	7,410
Maintenance	33,988	—	33,988
Wages, Salaries and NI	56,086	9,436	65,522
Light and heat	23,033	—	23,033
Telephone and internet	2,683	—	2,683
Printing, postage and stationery	422	—	422
Sundries	1,517	—	1,517
Support costs	<u>7,805</u>	<u>—</u>	<u>7,805</u>
	152,268	16,166	168,434

	Unrestricted Funds	Restricted Funds	Total Funds 2023
Rent, rates and water	1,636	—	1,636
Depreciation	2,001	—	2,001
Café supplies and sundries	22,058	—	22,058
Activities expenditure	2,850	7,119	9,969
Maintenance	16,021	—	16,021
Wages, Salaries and NI	64,803	9,439	74,242
Light and heat	9,089	—	9,089
Telephone and internet	2,417	—	2,417
Printing, postage and stationery	1,185	—	1,185
Sundries	674	—	674
Support costs	<u>6,548</u>	<u>—</u>	<u>6,549</u>
	129,282	16,558	145,841

9. Expenditure on charitable activities by activity type

Activities

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements (continued)

	undertaken		Total funds	Total fund
	directly	Support costs	2024	2023
Rent, rates and water	1,576	–	1,576	1,636
Depreciation	1,335	–	1,335	2,001
Café supplies and sundries	23,143	–	23,143	22,058
Activities expenditure	7,410	–	7,410	9,969
Maintenance	33,988	–	33,988	16,021

Year ended 31 March 2024

Wages, Salaries and NI	65,522	–	65,522	74,242
Light and heat	23,033	–	23,033	9,089
Telephone and internet	2,683		2,683	
Printing, postage and stationery	422		422	
Sundries				674
Governance costs		7,805	7,805	6,549
	<u>160,629</u>	<u>7,805</u>	<u>168,434</u>	<u>145,841</u>

10. Net income

Net income is stated after charging/(crediting):

	2024	2023
Depreciation of tangible fixed assets	1,335	2,001

11. Independent examination fees

	2024	2023
Fees payable to the independent examiner for:		
Independent examination of the financial statements	2,290	1,602

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
Wages and salaries	65,522	<u>74,242</u>

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements (continued)

Included in staff costs above are pension costs in respect of defined contribution pension plans of E807 (2022 - E867).

The average head count of employees during the year was 10 (2023: 11).

No employee received employee benefits of more than E60,000 during the year (2023: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was E3,675 (2023: E26, 166).

13. Trustee remuneration and expenses

No member of the committee received remuneration during the year either directly or indirectly.

No member of the committee was reimbursed for expenses during the year.

Year ended 31 March 2024

14. Tangible fixed assets

	Fixtures and fittings	Equipment E	Total
Cost			
At 1 April 2023 and 31 March 2024	<u>4,684</u>	<u>27,061</u>	<u>31,745</u>
Depreciation			
At 1 April 2023	4,604	23,101	27,705
Charge for the year	15	<u>1,320</u>	<u>1,335</u>
At 31 March 2024	<u>4,619</u>	24,421	29,040
Carrying amount			
At 31 March 2024	65	2,640	2,705
At 31 March 2023	80	3,960	<u>4,040</u>

15. Debtors

2024	2023
------	------

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements (continued)

Other debtors	–	7,411
16. Creditors: amounts falling due within one year		
	2024	2023
	984	
Social security and other taxes		
Professional fees	1,601	1,600
Other creditors	–	10,500
	2,585	<u>12,100</u>

Year ended 31 March 2024

17. Analysis of charitable funds

Unrestricted funds

	1 April 2023	Income	Expenditure	Transfers	31 March 2024
General funds	3,070	171,865	(152,268)	(1,918)	<u>20,749</u>

	1 April 2022	Income	Expenditure	Transfers	31 March 2023
General funds	3,288	129,406	(129,282)	(342)	<u>3,070</u>

Restricted funds

	1 April 2023	Income	Expenditure	Transfers	31 March 2024	At March
Friendship Group	1,695	3,168	(4,390)			473
Link Centre	–	6,636	(8,726)	2,090		
Watercolour Group	2,273	1,914	(2,340)			1,847
L.G.B.T	172			(172)		
Stay & Play	2,623	538		–		2,451
		<u>538</u>				

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements (continued)

	6,763	12,256	(16,166)	1,918	4
	I April 2022	Income	Expenditure	Transfers 31 March 2023	
				E	
Friendship Group	1,049	3,729	(3,083)		1,695
Link Centre	1,030	8,068	(9,440)	342	
Watercolour Group	330	5,603	(3,660)	–	2,273
L.G.B.T	172				172
Stay & Play	–	<u>2,998</u>	<u>(375)</u>	–	2,623
	81	20,398	(16,558)	342	6,763

Year ended 31 March 2024

18. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024
Tangible fixed assets	2,705		2,705
Current assets	20,629	4,771	25,400
Creditors less than 1 year	<u>(2,585)</u>	<u>–</u>	<u>(2,585)</u>
Net assets	<u>20,749</u>	<u>4,771</u>	<u>25,520</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
Tangible fixed assets	4,040		4,040
Current assets	11,130	6,763	17,893
Creditors less than 1 year	<u>(12,100)</u>	<u>–</u>	<u>(12,100)</u>
Net assets	<u>3,070</u>	<u>6,763</u>	<u>9,833</u>

19. Registering as a charitable incorporated organisation

On 28 October 2020 the unincorporated association (charity registration number 1036917) became registered as a Charitable Incorporated Organisation, the members of which are the trustees.

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements (continued)

20. Related parties

Coniston Community Association rent the building in which they reside (The Parade, Coniston Road, Patchway) for a peppercorn rent of £1 from Patchway Town Council.

Last year 3 trustees advanced the Charity £10,500 in total. £6,500 was repaid to the trustees and the remainder of £4,000 was gifted to the charity.

CONISTON COMMUNITY ASSOCIATION

England & Wales - Charity number 1036917

Accounts

**Coniston Community Association (Registered with the
Charity Commission as a Charitable Incorporated
Organisation)**

Unaudited Financial Statements

31 March 2023

ELLIOTT BUNKER LIMITED

Chartered Accountants

61 Macrae Road

Ham Green

Bristol

BS20 0DD

**Coniston Community Association (Registered with the Charity
Commission as a Charitable Incorporated Organisation)**

Financial Statements

Year ended 31 March 2023

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Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)	
Charity registration number	1036917	
Principal office	The Parade Coniston Road Patchway Bristol BS34 5LP	
The trustees	Mrs L M Hamid Mr L Gray Mr E Gordon Mr D Sully Mrs W Williams	(Retired 30 November 2023) (Retired 21 February 2023)
	Mrs S Williams Mrs A Rao Mr R Rao Mrs E. Orpen	(Served from 27 September 2022 to 10 January 2023) (Retired 31 July 2022) (Retired 31 July 2022) (Appointed 30 April 2022) (Served from 30 April 2022 to 15 February 2023)
	Mrs H. Thompson Mr K. Walker	(Appointed 30 June 2022)
Independent examiner	Mr P Cridland FCA 61 Macrae Road Ham Green Bristol BS20 0DD	

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Structure, governance and management

The Charity was registered with the Charity Commission in 1994 and it is governed by 6 elected Trustees. During the year, some trustees have resigned and others have been elected. The Chairman with effect from the 2023 Annual Meeting was Keith Walker and the other trustees at the end of March 2023 were: Lewis Gray, Lucy Hamid, Evelyn Orpen, David Sully and Winifred Williams. The trustees have undertaken external training covering all aspects of their work in managing the charity and the Community Centre and meet monthly. At the annual meeting in 2020, the charity became a Charitable Incorporated Organisation, the members of which are the trustees.

The trustees ensure that the facilities in the building are maintained and improved to suit the requirements of the users and to attract new groups.

New trustees are appointed by the Board of Trustees. When recruiting new trustees, the board looks for individuals with skills and experience which are of value to the Trust and which are not represented by existing trustees. New trustees are provided with a pack of information including recent accounts, a copy of the Trust Deed and information regarding finances, governance and charitable objectives including minutes of the previous trustees' meeting.

The trustees are very sorry to report that Lewis Gray, our long-time Chairman, died in November 2023.

Objectives and activities

The aims of the charity are to promote the benefit of the inhabitants of Patchway and the neighbourhood without distinction of sex, sexual orientation, nationality, age, disability, race or of political, religious or other opinions;

The Association arranges a varied programme of events through working with other groups and organisations and publicises these on its website and through local posters and leaflets.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives.

Achievements and performance

Due to financial restraints, the Trustees took the decision during the year not to continue to employ a full-time manager to carry out the aims and objectives listed above. These duties would be carried out voluntarily by Trustees. The Trustees continued to employ a café manager/chef and other sessional workers as well as caretaking and cleaning staff. The Trustees support and guide the staff in the performance of their duties and are always looking for new ways to provide a variety of activities which will attract more residents to use the Centre.

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Financial review

During this financial year, the Association has maintained tenancy of the offices on the second floor and gained more hirers for the community rooms on the first and ground floors. The rent is used to maintain the building and pay for the staff to operate it. This year the income and expenditure for the operation of the building is shown as unrestricted but income and expenditure which is exclusively for particular groups which are members of the Association are shown as restricted. This relates to the groups using the centre but funded separately. The funds carried forward at the end of the financial year not relating to other groups were £3,070.

The Association has continued to run the community café, named Coniston Café. The café provides an essential part of our service to the community of Patchway and is run with a team of volunteers, helping the manager/chef and is supported by Fare Share donations of food. The café also operates a Community Larder and Fridge which is available to residents to collect items of donated food.

The impact of the pandemic on the Association's income has continued during the period under review. The trustees hope to be able to rebuild its customer base in the next financial year and have been reviewing expenditure as well as applying for additional funding.

Reserves policy

The charity's free reserves are represented by the unrestricted funds not committed or invested in tangible fixed assets.

Given the nature of the Trust's funding being mainly by grants and investment income, the trustees believe that the Trust's free reserves should be around six months' of the resources expended, but it has not been possible to allocate these funds in this financial year. The trustees will work hard to improve the financial position in the forthcoming year.

The trustees' annual report was approved on 9 January 2024 and signed on behalf of the board of trustees by:



Mr K. Walker
Trustee

**Coniston Community Association (Registered with the Charity
Commission as a Charitable Incorporated Organisation)**

**Independent Examiner's Report to the Trustees of Coniston Community
Association (Registered with the Charity Commission as a Charitable
Incorporated Organisation)**

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation) ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr P Cridland FCA
Independent Examiner

61 Macrae Road
Ham Green
Bristol
BS20 0DD

9 January 2024

**Coniston Community Association (Registered with the Charity
Commission as a Charitable Incorporated Organisation)**

Statement of Financial Activities

Year ended 31 March 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	1,825	9,358	11,183	11,824
Charitable activities	5	54,963	–	54,963	39,146
Other trading activities	6	3,527	11,040	14,568	12,826
Investment income	7	69,091	–	69,091	58,711
Total income		<u>129,406</u>	<u>20,398</u>	<u>149,805</u>	<u>122,507</u>
Expenditure					
Expenditure on charitable activities	8,9	129,282	16,558	145,841	144,684
Total expenditure		<u>129,282</u>	<u>16,558</u>	<u>145,841</u>	<u>144,684</u>
Net income/(expenditure)		<u>124</u>	<u>3,840</u>	<u>3,964</u>	<u>(22,177)</u>
Transfers between funds		(342)	342	–	–
Net movement in funds		<u>(218)</u>	<u>4,182</u>	<u>3,964</u>	<u>(22,177)</u>
Reconciliation of funds					
Total funds brought forward		3,288	2,581	5,869	28,046
Total funds carried forward		<u>3,070</u>	<u>6,763</u>	<u>9,833</u>	<u>5,869</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 15 form part of these financial statements.

**Coniston Community Association (Registered with the Charity
Commission as a Charitable Incorporated Organisation)**

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	14	4,040	6,041
Current assets			
Debtors	15	7,411	—
Cash at bank and in hand		10,482	3,655
		<u>17,893</u>	<u>3,655</u>
Creditors: amounts falling due within one year	16	<u>12,100</u>	<u>3,827</u>
Net current assets		<u>5,793</u>	<u>(172)</u>
Total assets less current liabilities		<u>9,833</u>	<u>5,869</u>
Funds of the charity			
Restricted funds		6,763	2,581
Unrestricted funds		3,070	3,288
Total charity funds	18	<u>9,833</u>	<u>5,869</u>

These financial statements were approved by the board of trustees and authorised for issue on 9 January 2024, and are signed on behalf of the board by:



Mr K. Walker
Trustee

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Parade, Coniston Road, Patchway, Bristol, BS34 5LP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

Following discussions with the local authority and voluntary groups along with the successful application for a grant for restructuring to divide two of the offices, the charity has now achieved 100% occupancy of the offices on the second floor. The income from this allows the trustees to be confident that the organisation is a going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. We confirm that there are no critical judgements or estimates to note.

Fund accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purposes and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of support costs.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources *(continued)*

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	-	33% reducing balance
Equipment	-	20% reducing balance

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Government grants *(continued)*

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	625	–	625
Grants			
South Glos Council	–	2,998	2,998
West of England Westport	–	3,730	3,730
Almondsbury Charity	1,200	–	1,200
Quartet Foundation	–	2,630	2,630
South Glos Council - Plodder Pals	–	–	–
Franklin Butt Foundation - Cafe	–	–	–
Government grant income	–	–	–
	<u>1,825</u>	<u>9,358</u>	<u>11,183</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	1	–	1
Grants			
South Glos Council	3,167	–	3,167
West of England Westport	1,896	–	1,896
Almondsbury Charity	1,200	–	1,200
Quartet Foundation	1,873	–	1,873
South Glos Council - Plodder Pals	500	–	500
Franklin Butt Foundation - Cafe	500	–	500
Government grant income	2,687	–	2,687
	<u>11,824</u>	<u>–</u>	<u>11,824</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Cafe income	<u>54,963</u>	<u>54,963</u>	<u>39,146</u>	<u>39,146</u>

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Charitable activities *(continued)*

During the year the association took over the running of the café. Income and expenses of the café were as follows;

	2023 £	2022 £
Income		
Grants	–	500
Cafe sales and donations	54,963	39,146
	54,963	39,646
Expenses		
Wages	(24,629)	(26,003)
Supplies	(22,058)	(11,681)
Repairs and Maintenance		(2,707)
Equipment		(1,191)
Light and heat		(54)
Membership		(1,420)
	8,276	(3,410)
(Deficit)/Surplus for the year	8,276	(3,410)

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fundraising events	62	–	62
Other income	281	–	281
Income from activities	3,184	11,040	14,225
	3,527	11,040	14,568

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising events	185	–	185
Other income	677	–	677
Income from activities	1,458	10,506	11,964
	2,320	10,506	12,826

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Rent and subscriptions	69,091	69,091	58,711	58,711

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Rent, rates and water	1,636	–	1,636
Depreciation	2,001	–	2,001
Café supplies and sundries	22,058	–	22,058
Activities expenditure	2,850	7,119	9,969
Maintenance	16,021	–	16,021
Wages, Salaries and NI	64,803	9,439	74,242
Light and heat	9,089	–	9,089
Telephone and internet	2,417	–	2,417
Printing, postage and stationery	1,185	–	1,185
Sundries	674	–	674
Support costs	6,548	–	6,549
	<u>129,282</u>	<u>16,558</u>	<u>145,841</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Rent, rates and water	1,953	–	1,953
Depreciation	5,615	–	5,615
Café supplies and sundries	17,053	–	17,053
Activities expenditure	3,054	3,110	6,164
Maintenance	14,202	–	14,202
Wages, Salaries and NI	77,876	4,272	82,148
Light and heat	8,379	–	8,379
Telephone and internet	1,731	–	1,731
Printing, postage and stationery	746	–	746
Sundries	277	–	277
Support costs	6,416	–	6,416
	<u>137,302</u>	<u>7,382</u>	<u>144,684</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Rent, rates and water	1,636	–	1,636	1,953
Depreciation	2,001	–	2,001	5,615
Café supplies and sundries	22,058	–	22,058	17,053
Activities expenditure	9,969	–	9,969	6,164
Maintenance	16,021	–	16,021	14,202
Wages, Salaries and NI	74,242	–	74,242	82,148
Light and heat	9,089	–	9,089	8,379
Telephone and internet	2,417	–	2,417	1,731
Printing, postage and stationery	1,185	–	1,185	746
Sundries	674	–	674	277
Governance costs	–	6,549	6,549	6,416
	<u>139,292</u>	<u>6,549</u>	<u>145,841</u>	<u>144,684</u>

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>2,001</u>	<u>5,615</u>

11. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,602</u>	<u>1,602</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	<u>74,242</u>	<u>82,148</u>

Included in staff costs above are pension costs in respect of defined contribution pension plans of £867 (2022 - £708).

There were redundancy payments amounting to £3,146 made during the year (2022 - £nil).

The average head count of employees during the year was 11 (2022: 8).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £26,166 (2022:£26,054).

13. Trustee remuneration and expenses

No member of the committee received remuneration during the year either directly or indirectly.

One member of the committee was reimbursed for expenses of £108 during the year (2022 - £nil).

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

14. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2022 and 31 March 2023	<u>4,684</u>	<u>27,061</u>	<u>31,745</u>
Depreciation			
At 1 April 2022	4,583	21,121	25,704
Charge for the year	21	1,980	2,001
At 31 March 2023	<u>4,604</u>	<u>23,101</u>	<u>27,705</u>
Carrying amount			
At 31 March 2023	<u>80</u>	<u>3,960</u>	<u>4,040</u>
At 31 March 2022	<u>101</u>	<u>5,940</u>	<u>6,041</u>

15. Debtors

	2023 £	2022 £
Other debtors	<u>7,411</u>	<u>-</u>

16. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	-	1,602
Social security and other taxes	-	725
Professional fees	1,600	1,500
Other creditors	10,500	-
	<u>12,100</u>	<u>3,827</u>

17. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023 £	2022 £
Recognised in income from donations and legacies:		
Government grants income	<u>-</u>	<u>2,687</u>

Government grants comprises of South Gloucestershire Council COVID 19 grants and HMRC Furlough grant income.

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	<u>3,288</u>	<u>129,406</u>	<u>(129,282)</u>	<u>(342)</u>	<u>3,070</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	<u>28,589</u>	<u>112,001</u>	<u>(137,302)</u>	<u>-</u>	<u>3,288</u>

Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Friendship Group	1,049	3,729	(3,083)	-	1,695
Link Centre	1,030	8,068	(9,440)	342	-
Watercolour Group	330	5,603	(3,660)	-	2,273
L.G.B.T	172	-	-	-	172
Stay & Play	-	2,998	(375)	-	2,623
	<u>2,581</u>	<u>20,398</u>	<u>(16,558)</u>	<u>342</u>	<u>6,763</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Friendship Group	682	2,577	(2,210)	-	1,049
Link Centre	(201)	5,503	(4,272)	-	1,030
Watercolour Group	(1,196)	2,426	(900)	-	330
L.G.B.T	172	-	-	-	172
Stay & Play	-	-	-	-	-
	<u>(543)</u>	<u>10,506</u>	<u>(7,382)</u>	<u>-</u>	<u>2,581</u>

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	4,040	–	4,040
Current assets	11,130	6,763	17,893
Creditors less than 1 year	(12,100)	–	(12,100)
Net assets	<u>3,070</u>	<u>6,763</u>	<u>9,833</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	6,041	–	6,041
Current assets	1,074	2,581	3,655
Creditors less than 1 year	(3,827)	–	(3,827)
Net assets	<u>3,288</u>	<u>2,581</u>	<u>5,869</u>

20. Registering as a charitable incorporated organisation

On 28 October 2020 the unincorporated association (charity registration number 1036917) became registered as a Charitable Incorporated Organisation, the members of which are the trustees.

21. Related parties

Coniston Community Association rent the building in which they reside (The Parade, Coniston Road, Patchway) for a peppercorn rent of £1 from Patchway Town Council.

During the year 3 trustees advanced the Charity £10,500 in total. The loans are interest free and repayable on the discretion of the Charity, as and when funds permit. At the year end £10,500 was outstanding.

CONISTON COMMUNITY ASSOCIATION

England & Wales - Charity number 1036917

Accounts

**Coniston Community Association (Registered with the Charity
Commission as a Charitable Incorporated Organisation)**

Unaudited Financial Statements

31 March 2022

ELLIOTT BUNKER LIMITED

Chartered Accountants
61 Macrae Road
Ham Green
Bristol
BS20 0DD

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Financial Statements

Year ended 31 March 2022

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Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Charity registration number 1036917

Principal office
The Parade
Coniston Road
Patchway
Bristol
BS34 5LP

The trustees

Mrs L M Hamid
Mr L Gray
Mr E Gordon
Mr D Sully
Mr E Bathe-Taylor (Retired 31 March 2022)
Mrs W Williams
Mrs S Williams (Retired 31 July 2021)
Mrs A Rao (Retired 31 July 2022)
Mr R Rao (Retired 31 July 2022)
Mrs E. Orpen (co-opted) (Appointed 30 April 2022)
Mrs H. Thompson (co-opted) (Appointed 30 April 2022)
Mr K. Walker (co-opted) (Appointed 30 June 2022)

Independent examiner
Mr P Cridland FCA
61 Macrae Road
Ham Green
Bristol
BS20 0DD

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Structure, governance, and management

The Charity was registered with the Charity Commission in 1994 and it is governed by 9 elected Trustees. During the year, some trustees have resigned, and others have been co-opted or elected. The Chairman is Lewis Gray and the other trustees at the end of March 2022 were Eric Gordon, Lucy Hamid, Alison Rao, Robert Rao, David Sully, Susan Williams, and Winifred Williams. In the year commencing April 2022 3 new trustees have joined the board. The trustees have undertaken external training covering all aspects of their work in managing the charity and the Community Association and meet monthly. At the annual meeting in 2020, the charity became a Charitable Incorporated Organisation, the members of which are the trustees.

The trustees ensure that the facilities in the building are maintained and improved to suit the requirements of the users and to attract new groups.

New trustees are appointed by the Board of Trustees. When recruiting new trustees, the board looks for individuals with skills and experience which are of value to the Trust, and which are not represented by existing trustees. New trustees are provided with a pack of information including recent accounts, a copy of the Trust Deed and information regarding finances, governance and charitable objectives including minutes of the previous trustees' meeting.

Objectives and activities

The aims of the charity are to promote the benefit of the inhabitants of Patchway and the neighbourhood without distinction of sex, sexual orientation, nationality, age, disability, race or of political, religious, or other opinions to advance education and to provide facilities in the interests of social welfare for recreations and leisure-time occupation and to maintain and manage Coniston Community Centre in furtherance of these aims. The Association arranges a varied programme of events through working with other groups and organisations and publicises these on its website and through local posters and leaflets.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives.

Achievements and performance

The Trustees employ a full-time manager to carry out the aims and objectives listed above, a café manager/chef and other sessional workers as well as caretaking and cleaning staff. The Trustees support and guide the manager and other staff in the performance of their duties and are always looking for new ways to provide a variety of activities which will attract more residents to use the Centre.

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Financial review

During this financial year, the Association has maintained tenancy of the offices on the second floor and gained more hirers for the community rooms on the first and ground floors. The rent is used to maintain the building and pay for the staff to operate it. This year the income and expenditure for the operation of the building is shown as unrestricted but income and expenditure which is exclusively for particular groups which are members of the Association are shown as restricted. This relates to the groups using the centre but funded separately. The funds carried forward at the end of the financial year not relating to other groups were £3,288.

The Association has continued to run the community café, named Coniston Café. The café provides an essential part of our service to the community of Patchway and is run with a team of volunteers, helping the manager/chef and is supported by Fare Share donations of food. The café also operates a Community Larder and Fridge which is available to residents to collect items of donated food.

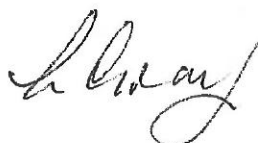
The impact of the pandemic on the Association's income has continued during the period under review. The trustees hope to be able to rebuild its customer base in the next financial year and have been reviewing expenditure as well as applying for additional funding.

Reserves policy

The charity's free reserves are represented by the unrestricted funds not committed or invested in tangible fixed assets.

Given the nature of the Trust's funding being mainly by grants and investment income, the trustees believe that the Trust's free reserves should be around six months of the resources expended, but it has not been possible to allocate these funds in this financial year. The trustees will work hard to improve the financial position in the forthcoming year.

The trustees' annual report was approved on 27 January 2023 and signed on behalf of the board of trustees by:



Mr L Gray
Trustee

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Independent Examiner's Report to the Trustees of Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation) ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr P Cridland FCA
Independent Examiner

61 Macrae Road
Ham Green
Bristol
BS20 0DD

27 January 2023

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Statement of Financial Activities

Year ended 31 March 2022

	Note	Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
Income and endowments					
Donations and legacies	4	11,824	–	11,824	62,565
Charitable activities	5	39,146	–	39,146	9,244
Other trading activities	6	2,320	10,506	12,826	3,179
Investment income	7	58,711	–	58,711	26,099
Total income		<u>112,001</u>	<u>10,506</u>	<u>122,507</u>	<u>101,087</u>
Expenditure					
Expenditure on charitable activities	8,9	137,302	7,382	144,684	105,756
Total expenditure		<u>137,302</u>	<u>7,382</u>	<u>144,684</u>	<u>105,756</u>
Net expenditure and net movement in funds		<u>(25,301)</u>	<u>3,124</u>	<u>(22,177)</u>	<u>(4,669)</u>
Reconciliation of funds					
Total funds brought forward		28,589	(543)	28,046	32,715
Total funds carried forward		<u>3,288</u>	<u>2,581</u>	<u>5,869</u>	<u>28,046</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

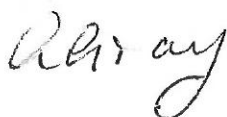
**Coniston Community Association (Registered with the Charity
Commission as a Charitable Incorporated Organisation)**

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	14	6,041	6,217
Current assets			
Debtors	15	–	394
Cash at bank and in hand		<u>3,655</u>	<u>24,490</u>
		3,655	24,884
Creditors: amounts falling due within one year	16	<u>3,827</u>	<u>3,055</u>
Net current liabilities		<u>(172)</u>	<u>21,829</u>
Total assets less current liabilities		<u>5,869</u>	<u>28,046</u>
Funds of the charity			
Restricted funds		2,581	(543)
Unrestricted funds		<u>3,288</u>	<u>28,589</u>
Total charity funds	18	<u>5,869</u>	<u>28,046</u>

These financial statements were approved by the board of trustees and authorised for issue on 27 January 2023, and are signed on behalf of the board by:



Mr L Gray
Trustee

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Parade, Coniston Road, Patchway, Bristol, BS34 5LP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The impact of the pandemic on the Association's income has continued during the period under review. Unrestricted funds have reduced from £28,589 to £3,288 and there are currently net liabilities of £172. The trustees are taking advice from South Gloucestershire Council which will probably result in some cost restructuring. The trustees consider that the charity will continue as a going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. We confirm that there are no critical judgements or estimates to note.

Fund accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purposes and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of support costs.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources *(continued)*

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable, and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	-	33% reducing balance
Equipment	-	20% reducing balance

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements (continued)

Year ended 31 March 2022

3. Accounting policies (continued)

Government grants (continued)

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	1	–	1
Grants			
Quartet Foundation - Cafe'	–	–	–
Quartet Foundation - Plodder Pals	–	–	–
South Glos Council	3,167	–	3,167
West of England Westport	1,896	–	1,896
Almondsbury Charity	1,200	–	1,200
Neighbourly - Cafe'	–	–	–
Quartet Foundation	1,873	–	1,873
South Glos Council - Plodder Pals	500	–	500
Franklin Butt Foundation - Cafe	500	–	500
Government grant income	2,687	–	2,687
	<u>11,824</u>	<u>–</u>	<u>11,824</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	44	–	44
Grants			
Quartet Foundation - Cafe'	3,502	–	3,502
Quartet Foundation - Plodder Pals	2,500	–	2,500
South Glos Council	–	–	–
West of England Westport	–	1,740	1,740
Almondsbury Charity	–	–	–
Neighbourly - Cafe'	400	–	400
Quartet Foundation	–	–	–
South Glos Council - Plodder Pals	–	–	–
Franklin Butt Foundation - Cafe	–	–	–
Government grant income	54,379	–	54,379
	<u>60,825</u>	<u>1,740</u>	<u>62,565</u>

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Cafe income	<u>39,146</u>	<u>39,146</u>	<u>9,244</u>	<u>9,244</u>

During the year the association took over the running of the café. Income and expenses of the café were as follows;

	2022 £	2021 £
Income		
Grants	500	3,902
Cafe sales and donations	39,146	9,244
HMRC Furlough grant	–	5,220
	<u>39,646</u>	<u>18,366</u>
Expenses		
Wages	(25,890)	(12,225)
Pension	(113)	(211)
Supplies	(11,681)	(3,244)
Repairs and Maintenance	(2,707)	(174)
Equipment	(1,191)	(658)
Publicity & Printing	–	(260)
Telephone	–	(127)
Light and heat	(54)	(1,449)
Other	–	(15)
Membership fees	(1,420)	–
(Deficit)/Surplus for the year	<u>(3,410)</u>	<u>4</u>

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising events	185	–	185
Other income	677	–	677
Income from activities	1,458	10,506	11,964
	<u>2,320</u>	<u>10,506</u>	<u>12,826</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fundraising events	13	–	13
Other income	1,110	–	1,110
Income from activities	510	1,546	2,056
	<u>1,633</u>	<u>1,546</u>	<u>3,179</u>

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements (continued)

Year ended 31 March 2022

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Rent and subscriptions	58,711	58,711	26,097	26,097
Bank interest receivable	–	–	2	2
	<u>58,711</u>	<u>58,711</u>	<u>26,099</u>	<u>26,099</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Rent, rates and water	1,953	–	1,953
Depreciation	5,615	–	5,615
Café supplies and sundries	17,053	–	17,053
Activities expenditure	3,054	3,110	6,164
Maintenance	14,202	–	14,202
Wages, Salaries and NI	77,876	4,272	82,148
Light and heat	8,379	–	8,379
Telephone and internet	1,731	–	1,731
Printing, postage and stationery	746	–	746
Sundries	277	–	277
Support costs	6,416	–	6,416
	<u>137,302</u>	<u>7,382</u>	<u>144,684</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Rent, rates and water	470	–	470
Depreciation	3,807	–	3,807
Café supplies and sundries	3,661	–	3,661
Activities expenditure	–	3,135	3,135
Maintenance	9,560	–	9,560
Wages, Salaries and NI	65,642	364	66,006
Light and heat	10,696	–	10,696
Telephone and internet	1,557	45	1,602
Printing, postage and stationery	919	–	919
Sundries	103	–	103
Support costs	5,797	–	5,797
	<u>102,212</u>	<u>3,544</u>	<u>105,756</u>

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Rent, rates and water	1,953	–	1,953	470
Depreciation	5,615	–	5,615	3,807
Café supplies and sundries	17,053	–	17,053	3,661
Activities expenditure	6,164	–	6,164	3,135
Maintenance	14,202	–	14,202	9,560
Wages, Salaries and NI	82,148	–	82,148	66,006
Light and heat	8,379	–	8,379	10,696
Telephone and internet	1,731	–	1,731	1,602
Printing, postage and stationery	746	–	746	919
Sundries	277	–	277	103
Governance costs	–	6,416	6,416	5,797
	<u>138,268</u>	<u>6,416</u>	<u>144,684</u>	<u>105,756</u>

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>5,615</u>	<u>3,807</u>

11. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,602</u>	<u>1,554</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	<u>82,148</u>	<u>66,006</u>

Included in staff costs above are pension costs in respect of defined contribution pension plans of £708 (2021 - £754).

The average head count of employees during the year was 8 (2021: 7).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £26,054 (2021: £24,332).

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements (continued)

Year ended 31 March 2022

13. Trustee remuneration and expenses

No member of the committee received remuneration during the year either directly or indirectly.

No member of the committee was reimbursed for expenses during the year.

14. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2021	4,684	21,622	26,306
Additions	–	5,439	5,439
At 31 March 2022	<u>4,684</u>	<u>27,061</u>	<u>31,745</u>
Depreciation			
At 1 April 2021	4,557	15,532	20,089
Charge for the year	26	5,589	5,615
At 31 March 2022	<u>4,583</u>	<u>21,121</u>	<u>25,704</u>
Carrying amount			
At 31 March 2022	<u>101</u>	<u>5,940</u>	<u>6,041</u>
At 31 March 2021	<u>127</u>	<u>6,090</u>	<u>6,217</u>

15. Debtors

	2022 £	2021 £
Prepayments and accrued income	–	254
Other debtors	–	140
	<u>–</u>	<u>394</u>

16. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,602	1,555
Social security and other taxes	725	–
Professional fees	1,500	1,500
	<u>3,827</u>	<u>3,055</u>

17. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022 £	2021 £
Recognised in income from donations and legacies:		
Government grants income	<u>2,687</u>	<u>54,379</u>

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements (continued)

Year ended 31 March 2022

17. Government grants (continued)

Government grants comprises of South Gloucestershire Council COVID 19 grants and HMRC Furlough grant income.

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	<u>28,589</u>	<u>112,001</u>	<u>(137,302)</u>	<u>3,288</u>

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	<u>33,000</u>	<u>97,801</u>	<u>(102,212)</u>	<u>28,589</u>

Restricted funds

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Friendship Group	682	2,577	(2,210)	1,049
Link Centre	(201)	5,503	(4,272)	1,030
Watercolour Group	(1,196)	2,426	(900)	330
L.G.B.T	172	–	–	172
	<u>(543)</u>	<u>10,506</u>	<u>(7,382)</u>	<u>2,581</u>

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
Friendship Group	705	2,227	(2,250)	682
Link Centre	(201)	364	(364)	(201)
Watercolour Group	(961)	695	(930)	(1,196)
L.G.B.T	172	–	–	172
	<u>(285)</u>	<u>3,286</u>	<u>(3,544)</u>	<u>(543)</u>

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	6,041	–	6,041
Current assets	1,074	2,581	3,655
Creditors less than 1 year	(3,827)	–	(3,827)
Net assets	<u>3,288</u>	<u>2,581</u>	<u>5,869</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	6,217	–	6,217
Current assets	24,884	–	24,884
Creditors less than 1 year	(2,512)	(543)	(3,055)
Net assets	<u>28,589</u>	<u>(543)</u>	<u>28,046</u>

20. Registering as a charitable incorporated organisation

On 28 October 2020, the unincorporated association (charity registration number 1036917) became registered as a Charitable Incorporated Organisation, the members of which are the trustees.

21. Related parties

Coniston Community Association rent the building in which they reside (The Parade, Coniston Road, Patchway) for a peppercorn rent of £1 from Patchway Town Council.

CONISTON COMMUNITY ASSOCIATION

England & Wales - Charity number 1036917

Accounts

**Coniston Community Association (Registered with the Charity
Commission as a Charitable Incorporated Organisation)**

Unaudited Financial Statements

31 March 2021

ELLIOTT BUNKER LIMITED

Chartered Accountants

61 Macrae Road

Ham Green

Bristol

BS20 0DD

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Financial Statements

Year ended 31 March 2021

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Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Charity registration number 1036917

Principal office The Parade
Coniston Road
Patchway
Bristol
BS34 5LP

The trustees Mr E Bathe-Taylor
Mr E Gordon
Mr L Gray
Mrs L M Hamid
Mrs A Rao
Mr R Rao
Mr D Sully
Mrs W Williams
Mrs S Williams (Retired 31 July 2021)

Independent examiner Mr P Cridland FCA
61 Macrae Road
Ham Green
Bristol
BS20 0DD

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Structure, governance and management

The Charity was registered with the Charity Commission in 1994 and it is governed by 9 elected Trustees. The Chairman is Lewis Gray, and the other trustees are Edward Bathe-Taylor, Eric Gordon, Lucy Hamid, Alison Rao, Robert Rao, David Sully, Susan Williams, and Winifred Williams. The trustees have undertaken external training covering all aspects of their work in managing the charity and the Community Association and meet monthly. At the annual meeting in 2020, the charity became a Charitable Incorporated Organisation, the members of which are the trustees.

The trustees ensure that the facilities in the building are maintained and improved to suit the requirements of the users and to attract new groups.

New trustees are appointed by the Board of Trustees. When recruiting new trustees, the board looks for individuals with skills and experience which are of value to the Trust, and which are not represented by existing trustees. New trustees are provided with a pack of information including recent accounts, a copy of the Trust Deed and information regarding finances, governance and charitable objectives including minutes of the previous trustees' meeting.

Objectives and activities

The aims of the charity are to promote the benefit of the inhabitants of Patchway and the neighbourhood without distinction of sex, sexual orientation, nationality, age, disability, race or of political, religious, or other opinions to advance education and to provide facilities in the interests of social welfare for recreations and leisure-time occupation and to maintain and manage Coniston Community Centre in furtherance of these aims. The Association arranges a varied programme of events through working with other groups and organisations and publicises these on its website and through local posters and leaflets.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives.

Achievements and performance

The Trustees employ a full-time manager to carry out the aims and objectives listed above and other sessional workers as well as caretaking and cleaning staff. The Trustees support and guide the manager and other staff in the performance of their duties and are always looking for new ways to provide a variety of activities which will attract more residents to use the Centre.

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Financial review

During this financial year, the Association has maintained tenancy of the offices on the second floor and gained more hirers for the community rooms on the first and ground floors. The rent is used to maintain the building and pay for the staff to operate it. This year the income and expenditure for the operation of the building is shown as unrestricted but income and expenditure which is exclusively for particular groups which are members of the Association are shown as restricted. This relates to groups using the centre but funded separately. The funds carried forward at the end of the financial year not relating to other groups were £28,589.

During the year the Association took over the running of the community café from Southern Brooks Community Partnership from September 2020, renaming it Coniston café. The café provides an essential part of our service to the community of Patchway and is run with a team of volunteers, helping the manager, and is supported by Fairshare donations of food.

The impact of COVID-19 on the Association's income has been severe as the building was largely closed to the public throughout the period under review. Government grants including furlough payments have enabled the Association to continue to operate throughout the lockdown and the trustees hope to be able to rebuild its customer base in the next financial year.

Reserve policy

The charity's free reserves are represented by the unrestricted funds not committed or invested in tangible fixed assets.

Given the nature of the Trust's funding being mainly by grants and investment income, the trustees believe that the Trust's free reserves should be around six months' of the resources expended, which equates to approximately £38,000. At the year-end the Trust's free reserves were £28,589 being around £9,411 below target. The reserve position has worsened on the prior year where the shortfall was around £5,000.

The trustees' annual report was approved on 26 January 2022 and signed on behalf of the board of trustees by:

Mr L Gray
Trustee

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Independent Examiner's Report to the Trustees of Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation) ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr P Cridland FCA
Independent Examiner

61 Macrae Road
Ham Green
Bristol
BS20 0DD

26th January 2022

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Statement of Financial Activities

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
Income and endowments	Note				
Donations and legacies	4	60,825	1,740	62,565	12,512
Charitable activities	5	9,244	–	9,244	–
Other trading activities	6	1,633	1,546	3,179	21,426
Investment income	7	26,099	–	26,099	81,167
Total income		<u>97,801</u>	<u>3,286</u>	<u>101,087</u>	<u>115,105</u>
Expenditure					
Expenditure on charitable activities	8,9	102,212	3,544	105,756	119,056
Total expenditure		<u>102,212</u>	<u>3,544</u>	<u>105,756</u>	<u>119,056</u>
Net expenditure and net movement in funds		<u>(4,411)</u>	<u>(258)</u>	<u>(4,669)</u>	<u>(3,951)</u>
Reconciliation of funds					
Total funds brought forward		33,000	(285)	32,715	36,666
Total funds carried forward		<u>28,589</u>	<u>(543)</u>	<u>28,046</u>	<u>32,715</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	14	6,217	3,084
Current assets			
Debtors	15	394	5,305
Cash at bank and in hand		<u>24,490</u>	<u>25,825</u>
		24,884	31,130
Creditors: amounts falling due within one year	16	<u>3,055</u>	<u>1,499</u>
Net current assets		<u>21,829</u>	<u>29,631</u>
Total assets less current liabilities		<u>28,046</u>	<u>32,715</u>
Funds of the charity			
Restricted funds		(543)	(285)
Unrestricted funds		<u>28,589</u>	<u>33,000</u>
Total charity funds	18	<u>28,046</u>	<u>32,715</u>

These financial statements were approved by the board of trustees and authorised for issue on 26 January 2022, and are signed on behalf of the board by:

Mr L Gray
Trustee

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Parade, Coniston Road, Patchway, Bristol, BS34 5LP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. We confirm that there are no critical judgements or estimates to note.

Fund accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purposes and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of support costs.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources *(continued)*

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	-	33% reducing balance
Equipment	-	20% reducing balance

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Government grants *(continued)*

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	44	–	44
Grants			
Quartet Foundation - Cafe'	3,502	–	3,502
Patchway Town Council - General	–	–	–
Quartet Foundation - Plodder Pals Co Op	2,500	–	2,500
West of England Westport - Friendship Club	–	1,740	1,740
Neighbourly - Cafe'	400	–	400
Government grant income	54,379	–	54,379
	<u>60,825</u>	<u>1,740</u>	<u>62,565</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	–	–	–
Grants			
Quartet Foundation - Cafe'	3,825	–	3,825
Patchway Town Council - General	6,000	–	6,000
Quartet Foundation - Plodder Pals Co Op	–	–	–
West of England Westport - Friendship Club	2,687	–	2,687
Neighbourly - Cafe'	–	–	–
Government grant income	–	–	–
	<u>12,512</u>	<u>–</u>	<u>12,512</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Cafe income	<u>9,244</u>	<u>9,244</u>	<u>–</u>	<u>–</u>

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Charitable activities *(continued)*

During the year the association took over the running of the café. Income and expenses of the café were as follows;

	2021
	£
Income	
Quartet grant	3,502
Neighbourly grant	400
Cafe sales and donations	9,244
HMRC Furlough grant	5,220
	18,366
Expenses	
Wages	(12,225)
Pension	(211)
Supplies	(3,244)
Repairs and Maintenance	(174)
Equipment	(658)
	£
Publicity & Printing	(260)
Telephone	(127)
Light and heat	(1,449)
Other	(15)
	£
Surplus for the year	4

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fundraising events	13	–	13
Other income	1,110	–	1,110
Income from activities	510	1,546	2,056
	<u>1,633</u>	<u>1,546</u>	<u>3,179</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Fundraising events	52	–	52
Other income	4,260	–	4,260
Income from activities	–	17,114	17,114
	<u>4,312</u>	<u>17,114</u>	<u>21,426</u>

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Rent and subscriptions	26,097	26,097	81,159	81,159
Bank interest receivable	2	2	8	8
	<u>26,099</u>	<u>26,099</u>	<u>81,167</u>	<u>81,167</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Rent, rates and water	470	–	470
Depreciation	3,807	–	3,807
Café supplies and sundries	3,661	–	3,661
Activities expenditure	–	3,135	3,135
Maintenance	9,560	–	9,560
Wages, Salaries and NI	65,642	364	66,006
Light and heat	10,696	–	10,696
Telephone and internet	1,557	45	1,602
Printing, postage and stationery	919	–	919
Sundries	103	–	103
Support costs	5,797	–	5,797
	<u>102,212</u>	<u>3,544</u>	<u>105,756</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Rent, rates and water	3,588	–	3,588
Depreciation	1,514	–	1,514
Café supplies and sundries	–	–	–
Activities expenditure	–	10,125	10,125
Maintenance	30,684	–	30,684
Wages, Salaries and NI	46,158	8,081	54,239
Light and heat	10,248	–	10,248
Telephone and internet	1,408	–	1,408
Printing, postage and stationery	81	–	81
Sundries	653	–	653
Support costs	6,516	–	6,516
	<u>100,850</u>	<u>18,206</u>	<u>119,056</u>

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Rent, rates and water	470	–	470	3,588
Depreciation	3,807	–	3,807	1,514
Café supplies and sundries	3,661	–	3,661	–
Activities expenditure	3,135	–	3,135	10,125
Maintenance	9,560	–	9,560	30,684
Wages, Salaries and NI	66,006	–	66,006	54,239
Light and heat	10,696	–	10,696	10,248
Telephone and internet	1,602	–	1,602	1,408
Printing, postage and stationery	919	–	919	81
Sundries	103	–	103	653
Governance costs	–	5,797	5,797	6,516
	<u>99,959</u>	<u>5,797</u>	<u>105,756</u>	<u>119,056</u>

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>3,807</u>	<u>1,514</u>

11. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,554</u>	<u>1,440</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	<u>66,006</u>	<u>54,239</u>

The average head count of employees during the year was 7 (2020: 8).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing, and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £24,332 (2020: £27,251).

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

13. Trustee remuneration and expenses

No member of the committee received remuneration during the year either directly or indirectly.

No member of the committee was reimbursed for expenses during the year.

14. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2020	4,684	14,682	19,366
Additions	–	6,940	6,940
At 31 March 2021	<u>4,684</u>	<u>21,622</u>	<u>26,306</u>
Depreciation			
At 1 April 2020	4,525	11,757	16,282
Charge for the year	32	3,775	3,807
At 31 March 2021	<u>4,557</u>	<u>15,532</u>	<u>20,089</u>
Carrying amount			
At 31 March 2021	<u>127</u>	<u>6,090</u>	<u>6,217</u>
At 31 March 2020	<u>159</u>	<u>2,925</u>	<u>3,084</u>

15. Debtors

	2021 £	2020 £
Prepayments and accrued income	254	1,474
Other debtors	140	3,831
	<u>394</u>	<u>5,305</u>

16. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	1,555	–
Professional fees	1,500	1,499
	<u>3,055</u>	<u>1,499</u>

17. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021 £	2020 £
Recognised in income from donations and legacies:		
Government grants income	54,379	–

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

17. Government grants *(continued)*

Government grants comprises of South Gloucestershire Council COVID 19 grants and HMRC Furlough grant income.

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	<u>33,000</u>	<u>97,801</u>	<u>(102,212)</u>	<u>28,589</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General funds	<u>35,859</u>	<u>97,991</u>	<u>(100,850)</u>	<u>33,000</u>

Restricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
Friendship Group	705	2,227	(2,250)	682
Link Centre	(201)	364	(364)	(201)
Watercolour Group	(961)	695	(930)	(1,196)
L.G.B.T	172	–	–	172
	<u>(285)</u>	<u>3,286</u>	<u>(3,544)</u>	<u>(543)</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
Friendship Group	1,034	4,046	(4,375)	705
Link Centre	–	9,897	(10,098)	(201)
Watercolour Group	(479)	3,171	(3,653)	(961)
L.G.B.T	252	–	(80)	172
	<u>807</u>	<u>17,114</u>	<u>(18,206)</u>	<u>(285)</u>

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	6,217	–	6,217
Current assets	24,884	–	24,884
Creditors less than 1 year	<u>(2,512)</u>	<u>(543)</u>	<u>(3,055)</u>
Net assets	<u>28,589</u>	<u>(543)</u>	<u>28,046</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	3,084	–	3,084
Current assets	31,130	–	31,130
Creditors less than 1 year	<u>(1,214)</u>	<u>(285)</u>	<u>(1,499)</u>
Net assets	<u>33,000</u>	<u>(285)</u>	<u>32,715</u>

20. Registering as a charitable incorporated organisation

On 28 October 2020 the unincorporated association (charity registration number 1036917) became registered as a Charitable Incorporated Organisation (CIO), the members of which are the trustees. All assets and liabilities at this date being transferred to the CIO.

21. Related parties

Coniston Community Association rent the building in which they reside (The Parade, Coniston Road, Patchway) for a peppercorn rent of £1 from Patchway Town Council.